

GRANT ADMINISTRATION GUIDE

PROUD PARENTING PROGRAM

JULY 2005



**State of California
California Department of Corrections and Rehabilitation
Corrections Standards Authority
600 Bercut Drive
Sacramento, CA 95814
(916) 445-5073
www.csa.ca.gov**

TABLE OF CONTENTS

| | |
|--|-----|
| INTRODUCTION | 1-2 |
| Purpose of Grant Administration Guide | |
| The Corrections Standards Authority | |
| CSA's Grant Management Process | |
| GRANT AGREEMENT: KEY PROVISIONS AND REQUIREMENTS | 2-3 |
| Program Participation Goal | |
| Change in Project Officials | |
| Data Collection and Reporting | |
| Quarterly Progress Reports | |
| Financial Invoices | |
| Budget/Program Modification Requests | |
| Amendment Requests | |
| General Terms and Conditions | |
| USE OF GRANT FUNDS | 3-5 |
| Supplanting of Funds | |
| Eligible Project Costs | |
| Ineligible Project Costs | |
| Withholding of Funds | |
| Audits | |
| RECORD KEEPING | 5 |
| APPENDICES | |
| Appendix A – State of California Travel Policies | |
| Appendix B – Audit Documentation Checklist | |

INTRODUCTION

Purpose of Grant Administration Guide

This guide is designed to assist entities receiving grants through the Proud Parenting Program in understanding and complying with requirements set forth in the Grant Agreement with the California Department of Corrections and Rehabilitation, Corrections Standards Authority (CSA). The guide is intended to be user friendly – i.e., to convey information contained in a legal document as clearly and concisely as possible. Grantees may direct any questions they have about the Grant Agreement or this guide to their assigned Field Representative.

The Corrections Standards Authority

The CSA (renamed on July 1, 2005 from the Board of Corrections) is composed of 17 members. Fourteen of these members are appointed by the Governor and confirmed by the Senate; three are designated in statute. The appointed members represent specific elements of state and local juvenile and adult criminal justice systems and the general public.

The CSA, with assistance and support from its staff, is responsible for a myriad of activities related to state and local corrections systems and issues. Among other things, the CSA:

- Develops and updates minimum standards for state and local correctional facilities and conducting biennial inspections of local facilities (jails, juvenile halls and camps) to monitor compliance with standards (Facilities Standards and Operations Division);
- Develops and monitors standards for the selection and training of local corrections and probation personnel as well as state correctional peace officers (Standards and Training for Corrections Division); and
- Administers a number of state and federally funded programs designed to improve the effectiveness of the juvenile justice system through grants or direct allocations to counties, cities and community-based organizations (Corrections Planning and Programs Division).

In carrying out these major responsibilities, the CSA and its staff work very closely with county sheriffs, directors of corrections and chief probation officers, as well as state corrections officials and community-based service providers, to achieve continued improvement in the conditions of detention facilities and delivery of corrections programs.

CSA's Grant Management Process

The CSA approaches its many responsibilities, including the management of grant programs, by working in partnership with grantees. This collaboration involves working closely with project directors, financial officers, evaluators and other staff to ensure the successful implementation of projects as well as the responsible administration of grant funds.

CSA staff monitors each grant-supported project throughout the grant period. Project monitoring includes semi-annual site visits that give CSA staff an opportunity to observe program operations, discuss issues regarding project implementation, review data collection efforts, and identify any areas that may warrant technical assistance. To enable CSA staff to carry out its project monitoring responsibilities, the Grant Agreement provides that the CSA, or any authorized representative, will have suitable access to project activities, sites, and staff at all reasonable times during the grant period. Following the site visit, CSA staff will send a copy of the Monitoring Report to grantees.

The CSA staff has extensive experience in project development, implementation and evaluation efforts and is available to provide technical assistance to grantees (on site, as needed) to help ensure the success of the Proud Parenting Programs. Staff is also available to assist in the development of policies, procedures and practices designed to facilitate compliance with the requirements of the Grant Agreement.

GRANT AGREEMENT: KEY PROVISIONS AND REQUIREMENTS

The Grant Agreement between the CSA and the grantee is the State of California's Standard Agreement (STD 213) and is comprised of the following: 1) Sections 1 through 6; 2) Exhibit A (Grant Agreement Standard Conditions); 3) Exhibit B (Budget and Line Item Detail); and 4) Exhibit C (General Terms and Conditions). In addition, by reference, the Grant Agreement incorporates the grantee's original proposal for Proud Parenting Program funds. The following is a description of requirements grantees must meet and processes they must follow to comply with the provisions of the Grant Agreement.

Program Participation Goal (Section 1): While recognizing that each project has been tailored to meet the specific needs of participants, the Grant Agreement includes a general description of the project and indicates that each project's goal, pursuant to the original Request for Proposals issued for these grant funds, is to serve a minimum of 60 participants during the 2005-06 grant period. CSA staff is available to assist grantees in their efforts to meet this goal.

Change in Project Officials (Section 2): CSA staff communicates regularly with the individuals who oversee and administer grant-funded programs, particularly the project's director and financial officer, both of whom have specific responsibilities in terms of complying with the requirements of the Grant Agreement. For this reason, any changes to the contact information in the Grant Agreement for the Project Officials must be submitted in writing to the CSA.

Data Collection and Reporting (Section 3): Each grant program administered by the CSA is subject to some level of evaluation and assessment in order to determine if the program achieved its desired goals, objectives, and outcomes. Grantees must submit data requested by the CSA as part of the Quarterly Progress Reports and may be required to submit additional data to assist the CSA in evaluating the overall impact of the Proud Parenting Program.

Quarterly Progress Reports (Section 4): These reports assist CSA staff in monitoring compliance with the Grant Agreement and identifying areas where the grantee may need technical assistance. The form for the Quarterly Progress Reports, which must be submitted according to the schedule below, is available on the CSA's web site at <http://www.csa.ca.gov/>. Grantees may email reports to their assigned Field Representative or mail them to the CSA.

| Reporting Period | Due No Later Than: |
|--|---------------------------|
| 1. July 1, 2005 – September 30, 2005 | November 15, 2005 |
| 2. October 1, 2005 – December 31, 2005 | February 15, 2006 |
| 3. January 1, 2006 – March 31, 2006 | May 15, 2006 |
| 4. April 1, 2006 – June 30, 2006 | August 15, 2006 |

Financial Invoices (Section 5): Grantees are paid in arrears for actual expenditures. Please refer to the section entitled "Use of Grant Funds" for information about eligible and ineligible project costs and to the "Recordkeeping" section for information about documentation grantees must maintain to substantiate claimed expenditures and maintain an adequate audit trail.

To minimize errors and expedite the reimbursement process, the CSA uses an on-line invoicing process. Grantees must submit invoices on Form 201, which is available on the CSA's web site. Instructions for completing and submitting Form 201 are provided to each grantee; these are also available on the CSA's web site. The Financial Officer must certify that each invoice submitted to the CSA is accurate and reflects actual expenditures incurred by the project (Form 201 includes a certification checkbox). An approved copy of all invoices will be mailed back to the Financial Officer and/or Project Director.

Community-based organizations may submit invoices on a monthly or quarterly basis (if quarterly, invoices must be submitted according to the same schedule as outlined for Progress Reports). Failure to submit an accurate financial invoice in a timely manner may result in payments being withheld, delayed, or denied.

Budget/Program Modification Requests (Exhibit A): The Grant Agreement stipulates that no change or modification in the project (i.e., its budget or scope) may be implemented without prior written approval from the CSA. Requests approved by the Project Manager and Project Financial Officer must be submitted to the CSA, using Budget/Program Modification Form 223. This form and the instructions for completing it are available on the CSA's web site. Proposed changes must be approved by the CSA before they are implemented. An approved copy of the modification form will be mailed to the Project Director and/or Project Financial Officer.

The Grant Agreement outlines the project budget and line item detail submitted by the grantee in entering into this Grant Agreement (Exhibit B), and CSA staff understands that projects may need to shift funds between line items during the course of the grant period. With appropriate justification, these requests will be approved. However, CSA staff will not authorize any change that would cause the project to exceed the amount of the grant award or allow state funds for the Indirect Costs line item to exceed ten percent of the award.

Amendment Requests (Exhibit A): The Grant Agreement between the CSA and grantee may be amended upon agreement of both parties. Amendments are used for major changes such as the grant award amount or grant period. Proposed amendments must be submitted to the CSA on the Amendment Request Form, which is available on the CSA's web site. Sufficient justification must be supplied to support and demonstrate the need for the amendment.

General Terms and Conditions (Exhibit C): The Grant Agreement includes general terms and conditions that are required by the Public Contract Code, Government Code and other state laws (e.g., Recycling Certification, Non-Discrimination Clause, Child Support Compliance Act, Drug-Free Workplace Act). These provisions were addressed in the 2004-05 contract for state funds and should therefore be familiar to grantees. To simplify the process for this Grant Agreement, Exhibit C provides that all certifications signed and submitted by grantees for the 2004-05 contracts remain in effect for the 2005-06 grant period.

USE OF GRANT FUNDS

Supplanting of Funds – State funds must be used to supplement existing funds for program activities and may not replace (supplant) non-state funds that have been appropriated for the same purpose. CSA staff may review the project's financial records during site visits to ensure that projects are complying with this provision. Violations may result in a range of penalties, including recouping monies provided and/or awarded under the grant, suspending opportunities for future funding from the CSA, and civil and/or criminal penalties.

Eligible Project Costs: The following costs are eligible for reimbursement if paid for with grant funds. Grantees must maintain adequate supporting documentation for all costs claimed on invoices.

1. **Salaries and benefits** for project staff.
2. **Services and supplies** directly associated with the project (including facility lease/rent, telephones, office and program supplies).
3. **Professional services**, including services of a consultant and/or evaluator as required. Grantees may contract with consultants for professional services needed to implement and/or support program activities but must ensure that all consultants comply with the requirements of the Grant Agreement, including those related to Recordkeeping.
4. **Indirect Costs** (includes operational overhead and administrative costs but total state funds dedicated to this line item may not exceed ten percent of the grant award).
5. **Fixed assets** necessary for the project. **Note**: The expenditure of grant funds for fixed assets exceeding \$1,000 per item requires prior approval from the CSA. The project manager must submit a written declaration that the equipment to be purchased is: 1) to be used for services directly associated with the project, 2) essential to the success of the project, and 3) less expensive than leasing or renting the equipment for the grant period (based on a thorough investigation of lease and rental options).
6. **Other Costs** (including program-related training and travel necessary for the success of the project). Training for staff assigned to the project and mentors recruited for the project is an eligible expenditure. In-state travel costs incurred by city/county employees will be reimbursed in accordance with city/county travel policy. In-state travel costs incurred by staff of community-based organizations will be reimbursed in accordance with the State of California's travel policies (Appendix A).

Ineligible project costs: The following costs are not eligible for reimbursement with state funds.

- Facility construction costs;
- Fixed assets over \$1,000 per item, unless the CSA approves a written declaration from the Project Director as described under Eligible Costs;
- Personal injury compensation or damages arising out of, or connected with, the project, whether determined by adjudicated, arbitration, negotiation, or otherwise;
- Fines and penalties due to violation of, or failure to comply with, federal, state, or local laws and ordinances; Costs outside the scope of the approved project or activities not directly related to the approved project;
- Costs incurred in violation of the terms, provisions, conditions, or commitments of the grant agreement;
- Costs arising out of or attributable to grantee's malfeasance, misfeasance, mismanagement or negligence;
- Costs arising out of, or connected with, subcontract claims against the grantee, or those persons for whom the grantee may be vicariously liable, including, but not limited to, any and all costs related to defense or settlement of such claims;
- Use of grant funds to "buy-out" unused sick leave, vacation/administrative leave time not accrued during the grant period. Grant funds may only be used to "buy-out" any period of time an employee was assigned to the program and paid with grant funds;
- Bonuses or commissions;

- Lobbying activities;
- Fund raising activities; and
- Costs incurred outside the grant period.

Withholding of Funds: The CSA may withhold all or any portion of the grant funds in the event that the Grantee has materially and substantially breached the terms and conditions of this Grant Agreement, including submission of quarterly progress reports and required data. In addition, the CSA will not reimburse Grantee for costs identified as ineligible for grant funding. If grant funds were provided for costs subsequently discovered to be ineligible, the CSA may withhold an equal amount from subsequent payments to the Grantee or require repayment of an equal amount to the state by the Grantee.

Audits: The CSA reserves the right to call for a financial or program audit at any time between the execution of the grant agreement and 60 days after the end of the grant period. Should an audit finding occur, a corrective action plan must be submitted to the CSA, and any disallowed expenditures must be returned to the State within 120 days after completion of the audit.

RECORD KEEPING

The Grant Agreement requires grantees to establish and maintain an official file that contains adequate documentation of all actions taken with respect to the project, including copies of grant agreements, approved modifications, financial records, and required reports.

All records relevant to the project must be preserved a minimum of three years after closeout of the project and are subject at all reasonable times to inspection, copying, excerpting, and auditing by the CSA or designees. If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records must be retained until the completion of the action and resolution of all issues which arise from it or until the end of the regular three-year period, whichever is later.

Grantees must utilize generally accepted government accounting principles and practices that sufficiently and properly document all expenditures made by the grantee to perform as required by the contract. Financial records must include time and attendance reports for all grant-funded positions, including consultants, whether they are employed full-time or part-time.

Supporting documentation for the expenditure of state funds must be maintained in sufficient detail as to provide an adequate audit trail. For more information, please review the Audit Documentation Checklist developed to assist entities receiving federal Juvenile Justice Delinquency and Prevention Program grant funds through the CSA (then called the Board of Corrections) in determining if they are maintaining an adequate audit trail (Appendix B). CSA staff will address many of the issues/questions on this checklist during semi-annual site visits conducted for grant monitoring purposes.

APPENDIX A STATE OF CALIFORNIA TRAVEL POLICIES

County/City Employees

Travel must comply with agency travel and liability requirements, and must be necessary for the success of the project. Reimbursement will be made according to county/city travel policy.

Non-Profit Organizations

Travel for community-based organizations is as follows:

a. Mileage

- When a privately owned vehicle is used on project-related business, a maximum of **34 cents per mile** is allowed, unless a higher rate is justified and approved by the CSA. This documentation must be on file and available for review and audit.

b. Meals and Incidentals

- **Breakfast \$6.00:** Breakfast may be claimed when travel commences at or prior to 6:00 a.m. Breakfast may be claimed on the last day of a trip of more than 24 hours if travel terminates at or after 9:00 a.m.
- **Lunch \$10.00:** Lunch may not be claimed for travel less than 24 hours. Lunch may be claimed if the trip begins at or before 11:00 a.m. and may be claimed on the last day of a trip of more than 24 hours if the travel terminates at or after 2:00 p.m.
- **Dinner \$18.00:** Dinner may be claimed if the trip begins at or before 4:00 p.m. Dinner may be claimed when travel terminates at or after 7:00 p.m., whether on a one-day trip or on the last day of a trip of more than 24 hours.
- **Incidentals \$6.00:** Incidentals may be claimed for trips of 24 hours or more.

c. Lodging (with receipts)

- **Statewide** (excluding counties identified below): **\$84.00 plus tax.**
- **Los Angeles** and **San Diego** counties: **\$110.00 plus tax.**
- **Alameda, San Francisco, San Mateo, and Santa Clara** counties: **\$140.00 plus tax.**

d. Parking: Parking in excess of \$10.00 must be supported by receipt. No short-term parking is allowed without a pre-approved written justification.

e. Other: Taxi, airport shuttle, and other costs that exceed \$3.50 must be supported by receipt.

APPENDIX B
AUDIT DOCUMENTATION CHECKLIST

| |
|--|
| CORRECTIONS STANDARDS AUTHORITY (CSA) AUDIT DOCUMENTATION CHECKLIST |
|--|

Agency Name: _____

Grant Agreement No.: _____

Grant Agreement Period: _____

Project Name: _____

Grant Agreement Amount: _____

Project Financial Officer: _____

Project Contact Person: _____

Chief Probation Officer: _____

Checklist completed by: _____ Date: _____

The purpose of this checklist is to assist counties in determining if they are maintaining an adequate audit trail in the event of an audit. Because each agreement is slightly different, this checklist is merely a guide that covers general audit areas. All questions in the checklist have been designed to show a “YES” or “N/A” for favorable responses. All “NO” responses identify situations that require research or clarification since the audit trail or records could be improved upon. However, judgment should be used in answering each question since each audit trail is different. Overall, documentation shall be maintained in such detail so as to provide an audit trail that will permit tracing of transactions from the invoices to the financial statements, to the accounting records, and to the supporting documentation.

TOP FIVE AUDIT FINDINGS

1. Lack of supporting documentation by agency;
2. Inadequate supporting documentation maintained by contractor;
3. Lack of Budget/Program modification;
4. Omission of required language in contracts;
5. Late submittal of invoices and required reports.

References:

ROPP I Grant Contract Administration and Audit Guide
AICPA Audit and Accounting Guide, Audits of State and Local Governmental Unit
Generally accepted Auditing Standards
Government Auditing Standards

| A. INTERNAL CONTROLS | | Yes | No |
|----------------------|--|-------|-------|
| 1. | Does the agency have an organizational chart for each department involved with the grant? | _____ | _____ |
| | a. Accounting Department | _____ | _____ |
| | b. Auditor/Controller Department | _____ | _____ |
| | c. Contract Agencies | _____ | _____ |
| 2. | Has the agency determined adequate separation of duties exist among the divisions, if applicable? | _____ | _____ |
| | a. Are transactions received, approved, and posted by more than one employee for any one transaction? (Separation of duties issue – no more than one employee may perform any of the above tasks.) | _____ | _____ |
| 3. | Does the agency maintain duty statements for all employees involved with the grant? | _____ | _____ |
| 4. | Does the agency maintain written internal control procedures and flowcharts for the following procedures? | _____ | _____ |
| | a. Grant agreement receipts and deposits | _____ | _____ |
| | b. Grant agreement disbursements | _____ | _____ |
| | c. CSA invoices, including methodology of computing amount billed to the CSA? | _____ | _____ |
| 5. | Does the agency have audit reports covering the agency's internal control structure within the last two years? | _____ | _____ |
| B. GRANT AGREEMENTS | | Yes | No |
| 1. | Does the agency have the original grant agreement between the agency and the CSA? | _____ | _____ |
| 2. | Does the agency ensure that staff involved with the grant read the agreement between the agency and the CSA? | _____ | _____ |
| 3. | Does the staff involved with the grant keep a copy of the grant agreement as a reference? | _____ | _____ |
| 4. | Did the agency submit any grant agreement amendments to the CSA? | _____ | _____ |
| | a. If so, does the agency maintain copies of the grant agreement amendments and adequate supporting documentation for the reason a grant agreement amendment was requested? | _____ | _____ |
| 5. | Did the agency submit any budget modifications? | _____ | _____ |
| | a. If not, did the agency incur any substantial changes or modifications that would require a budget modification? | _____ | _____ |
| | b. If the agency did submit budget modifications, did they maintain copies of the budget modifications and supporting documentation? | _____ | _____ |

6. Does the agency maintain or have access to the original agreement or contracts properly executed by the appropriate parties?
7. Do the contractor contracts contain the required language?
 - a. Maintenance of books and records
 - b. Access to books and records
 - c. Non-Discrimination clause
 - d. Access to project staff and facilities

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

| C. ACCOUNTING RECORDS | | Yes | No |
|--|--|------------|-----------|
| 1. Does the agency have an official project file that includes ALL the documents and correspondence related to the grant? | | _____ | _____ |
| 2. Has the agency established separate accounts to record funds received by the agency that clearly identifies they are for the grant? | | _____ | _____ |
| 3. Does the agency maintain a project costing system or a system that tracks all the receipts and disbursements related to a specific grant? | | _____ | _____ |
| a. If so, is the system's printout reviewed by management and program (grant) staff? | | _____ | _____ |
| b. Are discrepancies (if any) investigated and resolved? | | _____ | _____ |

| D. INVOICES | | Yes | No |
|--|--|------------|-----------|
| 1. Does the agency have copies of the reimbursement requests forwarded to the CSA? | | _____ | _____ |
| 2. Does the agency maintain adequate supporting documentation for all disbursements claimed on the CSA invoices, such as vendor/contractor invoices? | | _____ | _____ |
| a. Can the supporting documentation be easily tied back to the CSA invoices? (Are invoices identified by line item?) | | _____ | _____ |
| b. Does each line item from the CSA invoice have a supporting calculation? (Is it determinable how the number was calculated?) | | _____ | _____ |
| 3. Does the agency maintain copies of approved purchase orders or approved expenditure requests? | | _____ | _____ |
| 4. Does the agency maintain proof of receipt of goods? | | _____ | _____ |
| 5. Do the contractor invoices include adequate detail for the work performed? | | _____ | _____ |
| a. If the contractor bills individually for each client or by the group/class, does the invoice specify what the service was, name(s) of client(s), fee for service, and time allocated? | | _____ | _____ |
| b. Does the agency maintain any documentation, such as a client sign-in log to verify the service was provided and substantiate the grant contractor invoice? | | _____ | _____ |

| | | |
|---|-------|-------|
| c. If the contractor bills by the hour, do the invoices include detail for the work performed during those hours? (For example, an invoice for counseling services should include, at a minimum, the name of the client(s), name of the service provider, date and duration of service, and the fee charged for the service). | _____ | _____ |
| 6. Randomly select an invoice and reconcile the line item billed to the supporting documentation. Does the line item amount agree with amount invoiced? | _____ | _____ |
| 7. Do the rates charged by the vendor/contractor comply with the grant contract terms? | _____ | _____ |
| 8. Does the agency submit bi-annual fiscal invoices and progress reports within 45 calendar days after the end of the designated reporting period? | _____ | _____ |
| a. Are the quarterly fiscal invoices and progress reports properly authorized? | _____ | _____ |
| b. Has the agency submitted quarterly fiscal reports even if no program expenditures were made or reimbursement claimed for the reporting period? | _____ | _____ |

| | | |
|--------------------------|------------|-----------|
| E. CASH DOCUMENTS | Yes | No |
|--------------------------|------------|-----------|

| | | |
|---|-------|-------|
| 1. Does the agency maintain receipts documenting payments received from the CSA? | _____ | _____ |
| 2. Does the agency maintain deposit slips to document deposit of the payments received from the CSA? | _____ | _____ |
| 3. Does the agency deposit CSA payments timely? (within a week) | _____ | _____ |
| 4. Can the agency provide cancelled checks or disbursement documents documenting the payments made to the vendors/contractors? | _____ | _____ |
| 5. Can the agency provide bank statements documenting the deposit of the receipts from the CSA and the vendor/contractor disbursements clearing the bank? | _____ | _____ |
| 6. Can the agency provide general ledgers documenting the entries for cash receipts and cash disbursements? | _____ | _____ |

| | | |
|---------------------------------|------------|-----------|
| F. SALARIES AND BENEFITS | Yes | No |
|---------------------------------|------------|-----------|

| | | |
|---|-------|-------|
| 1. Does the agency maintain payroll records for agency staff involved with the grant project? | _____ | _____ |
| a. Official timesheets for grant-related employees (full-time and part-time)? | _____ | _____ |
| b. Salary rates per personnel records for grant-related employees (full-time and part-time)? | _____ | _____ |
| c. Time allocation for part-time employees - actual hours | _____ | _____ |

- worked (i.e., time logs)? (**Reminder:** estimates and approximate percentages are not acceptable for salaries.) _____
2. If the benefits amount is based on an allocation percentage of actual hours worked (salary calculation), is the benefits amount reasonable? _____
3. Can the supporting payroll and benefits records be easily tied back to the salaries and benefits line item on the CSA invoices? _____
- a. Randomly select an invoice and agree salaries and benefits amount billed to supporting documentation. Does amount agree with amount invoiced? _____
4. If employees assigned to the project are changed, are the changes necessary for the direct delivery of services associated with the program? _____
5. Does the agency verify that salaries and benefits are not also claimed/reimbursed under another separate agreement or grant? _____

| G. SERVICES AND SUPPLIES | Yes | No |
|---------------------------------|------------|-----------|
|---------------------------------|------------|-----------|

- | | | |
|--|-------|-------|
| 1. Does the agency maintain copies of approved purchase orders or approved expenditure requests? | _____ | _____ |
| 2. Does the agency maintain adequate proof of receipt, vendor invoices, or signed receipts? | _____ | _____ |
| 3. Can the supporting service and supplies records be easily tied back to the line item on the CSA invoices? | _____ | _____ |
| (Is it determinable how the number was calculated?) | _____ | _____ |
| a. Randomly select an invoice and agree services and supplies amount billed to supporting documentation. Does amount agree with amount invoiced? | _____ | _____ |
| 4. Does the agency verify that services and supplies are not also claimed/reimbursed under another separate agreement or grant? (Is double reimbursement of expenditures avoided?) | _____ | _____ |

| H. TRAVEL/PER DIEM | Yes | No |
|---------------------------|------------|-----------|
|---------------------------|------------|-----------|

- | | | |
|--|-------|-------|
| 1. Does the agency maintain agency travel policies in accordance with state grant agreement guidelines? | _____ | _____ |
| 2. Does the agency maintain current per diem rates in accordance with state grant agreement guidelines? | _____ | _____ |
| 3. Does the agency maintain documentation to support purpose and cost of travel associated with program? (Applies to both reimbursable costs and match costs.) | _____ | _____ |
| 4. Does the agency ensure they are requesting reimbursement for only in-state travel? | _____ | _____ |

5. Can the supporting travel/per diem records be easily tied back to the line item on the CSA invoices?

- a. Randomly select an invoice and agree travel/per diem amount billed to supporting documentation. Does amount agree with amount invoiced?

6. Does the agency verify that travel/per diem is not also claimed/reimbursed under another separate agreement or grant?

| I. PROFESSIONAL SERVICES | Yes | No |
|---------------------------------|------------|-----------|
|---------------------------------|------------|-----------|

1. Does the agency verify that the rates charged comply with the agreement?

2. Does the agency maintain evidence that the services were provided?

3. Can the supporting professional services records be easily tied back to the line item on the CSA invoices?

(Is it determinable how the number was calculated?)

- a. Randomly select an invoice and agree professional services amount billed to supporting documentation. Does amount agree with amount invoiced?

4. Does the agency verify that professional services are not also claimed/reimbursed under another separate agreement or grant?

| J. COMMUNITY-BASED ORGANIZATIONS | Yes | No |
|---|------------|-----------|
|---|------------|-----------|

1. Does the agency maintain an approved contract with the Community-Based Organizations (CBOs)?

2. Do the rates charged by the CBO comply with the contract terms?

3. Does the agency maintain evidence that the services were provided by the third party (CBO)?

4. Can the supporting CBO records be tied back to the line item on the CSA invoices?

(Is it determinable how the number was calculated?)

- a. Randomly select an invoice and agree CBO charges billed to supporting documentation. Does amount agree with amount invoiced?

Note: The CSA agreement does not require that CBOs provide the agency copies of its supporting documentation. However, the agency is liable if proper documentation is not maintained.

6. Does the agency verify that CBO charges are not also claimed/reimbursed under another separate contract or grant?

| K. ADMINISTRATIVE OVERHEAD | | Yes | No |
|-----------------------------------|--|------------|-----------|
| 1. | Does the agency maintain supporting documentation or the calculation overview for the administrative overhead line item? | _____ | _____ |
| 2. | If the supporting documentation is based on the allocation method, is the amount reasonable? | _____ | _____ |
| 3. | Is the administrative overhead percentage limited to 10% of the grant award? | _____ | _____ |

| L. FIXED ASSETS | | Yes | No |
|------------------------|---|------------|-----------|
| 1. | Does the agency maintain an inventory system that tracks the fixed assets purchased with state funds? | _____ | _____ |
| 2. | Are fixed assets purchased necessary for the delivery of services directly associated with the program? | _____ | _____ |
| 3. | Are the fixed assets purchased with state funds clearly identifiable as state assets? | _____ | _____ |
| 4. | Are the fixed assets safeguarded from loss or theft? | _____ | _____ |
| 5. | Have fixed assets in an amount over \$1,000 purchased with state funds been approved by the CSA? | _____ | _____ |
| | a. If so, has the approval for fixed asset purchases been documented and retained by the agency? | _____ | _____ |

| M. COMMENTS/EXPLANATIONS | |
|---------------------------------|--|
| | |